

Senate File 2210 - Introduced

SENATE FILE 2210

BY DANIELSON

A BILL FOR

1 An Act relating to the duties of political subdivisions to
2 provide emergency medical service and including effective
3 date and applicability provisions.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 85.61, subsection 2, paragraph a, Code
2 2018, is amended to read as follows:

3 a. A person, firm, association, or corporation, state,
4 county, municipal corporation, school corporation, area
5 education agency, township as an employer of volunteer fire
6 fighters ~~and emergency medical care providers~~ only, benefited
7 fire district, and the legal representatives of a deceased
8 employer.

9 Sec. 2. Section 331.385, subsections 1, 2, 3, and 4, Code
10 2018, are amended to read as follows:

11 1. A county may, by resolution, assume the exercise of
12 the powers and duties of township trustees relating to fire
13 protection service ~~and emergency medical service~~ for any
14 township located in the unincorporated area of the county.

15 2. The board of supervisors shall publish notice of the
16 proposed resolution, and of a public hearing to be held on the
17 proposed resolution, in a newspaper of general circulation
18 in the county at least ten days but no more than twenty days
19 before the date of the public hearing. If, after notice and
20 hearing, the resolution is adopted, the board of supervisors
21 shall assume the exercise of the powers and duties of township
22 trustees relating to fire protection service ~~and emergency~~
23 ~~medical service~~ as set forth in [sections 359.42 through 359.45](#).

24 3. All of the real and personal township property used to
25 provide fire protection service ~~or emergency medical service~~
26 shall be transferred to the county. The county shall assume
27 all of the outstanding obligations of the township relating
28 to fire protection service ~~or emergency medical service~~.
29 If the township provides fire protection outside of the
30 county's boundaries, the county shall continue to provide fire
31 protection to this area for at least ninety days after adoption
32 of the resolution.

33 4. Fire protection service ~~and emergency medical service~~
34 shall be paid from the emergency services fund of the county
35 authorized in [section 331.424C](#).

1 Sec. 3. Section 331.385, subsection 5, paragraph a, Code
2 2018, is amended to read as follows:

3 a. Notwithstanding [subsection 1](#), if as of July 1, ~~2006~~ 2019,
4 a township has in force an agreement entered into pursuant to
5 chapter 28E for a city or another township to provide fire
6 protection service ~~or fire protection service and emergency~~
7 ~~medical service~~ for the township, or if a township is otherwise
8 contracting with a city or another township for provision to
9 the township of fire protection service ~~or fire protection~~
10 ~~service and emergency medical service~~, the county board of
11 supervisors shall, for the fiscal year beginning July 1, ~~2007~~
12 2019, and subsequent fiscal years, negotiate for and enter into
13 an agreement pursuant to [chapter 28E](#) providing for continued
14 fire protection service, ~~or fire protection service and~~
15 ~~emergency medical service~~, to the township, and shall certify
16 taxes for levy in the township, pursuant to [section 331.424C](#),
17 in amounts sufficient to meet the financial obligations
18 pertaining to the agreement.

19 Sec. 4. Section 331.424C, Code 2018, is amended by striking
20 the section and inserting in lieu thereof the following:

21 **331.424C Emergency services fund — assumption of fire**
22 **protection duties — emergency medical services levy —**
23 **anticipatory bonds.**

24 1. Each county shall establish an emergency services fund
25 for the deposit of taxes levied for providing emergency medical
26 services under subsection 2 and for the deposit of taxes levied
27 by the county if the county is providing fire protection
28 services under section 331.385, subject to the limitations of
29 section 359.43. The county has the authority to use a portion
30 of the taxes levied for fire protection services being provided
31 under section 331.385 for the purpose of accumulating moneys to
32 carry out the purposes of section 359.43, subsection 4.

33 2. a. For fiscal years beginning on or after July 1,
34 2019, the board shall provide emergency medical service
35 in all unincorporated areas of the county except for those

1 areas within a benefited emergency medical services district
2 established under chapter 357F. The board shall create, by
3 ordinance, an emergency medical services commission to assume
4 jurisdiction and management of the provision of emergency
5 medical services under this section.

6 (1) An emergency medical services commission shall be
7 composed of the sheriff and four public members appointed
8 by the board. The commission shall provide direction and
9 management for the delivery of the emergency medical services
10 by the county.

11 (2) The emergency medical services commission shall
12 develop, adopt, and submit for approval of the board, a
13 comprehensive emergency medical service plan which meets
14 the requirements of chapter 147A and rules adopted by the
15 department of public health for the provision of emergency
16 medical services.

17 *b.* Using taxes levied under this subsection and other funds
18 of the county authorized by law for use in providing emergency
19 medical services, the board or emergency medical services
20 commission, as applicable, may employ emergency medical care
21 providers and other staff, including the cost of salaries,
22 benefits, and other personnel costs, for the provision of
23 emergency medical services, and may purchase, own, rent, or
24 maintain emergency medical service apparatus or equipment and
25 provide housing for the apparatus and equipment.

26 *c.* (1) In addition to other funds of the county authorized
27 by law for use in providing emergency medical services, the
28 board may levy an annual tax not exceeding forty and one-half
29 cents per thousand dollars of assessed value of the taxable
30 property in the county, excluding property within a benefited
31 emergency medical services district established under chapter
32 357F or within the corporate limits of a city, for the purpose
33 of providing emergency medical services under this section.
34 However, if the county has a population of three hundred
35 thousand or more, the county may levy an annual tax not

1 exceeding sixty-seven and one-half cents per thousand dollars
2 of assessed value.

3 (2) If the levy authorized under subparagraph (1) is
4 insufficient to provide the emergency medical services required
5 under this section, the board may levy an additional annual
6 tax not exceeding twenty and one-fourth cents per thousand
7 dollars of assessed value of the taxable property, excluding
8 property within a benefited emergency medical services district
9 established under chapter 357F or within the corporate limits
10 of a city.

11 (3) Of the levies authorized under subparagraphs (1) and
12 (2), the board may credit to a reserve account annually an
13 amount not to exceed thirty cents per thousand dollars of the
14 assessed value of the taxable property that is subject to the
15 tax for the purchase or replacement of supplies and equipment
16 required to carry out the provision of emergency medical
17 services under this section. Notwithstanding section 12C.7,
18 interest earned on moneys credited to the reserve account shall
19 be credited to the reserve account.

20 (4) Counties may anticipate the collection of taxes
21 authorized by this subsection and for such purposes may issue
22 bonds under sections 331.441 to 331.449 relating to essential
23 county purpose bonds except that the bonds are payable only
24 from tax levies on property subject to the levy under this
25 subsection.

26 (5) The board may divide the unincorporated area of
27 the county into tax districts for the purpose of providing
28 emergency medical services and may levy a different tax rate in
29 each district, but the tax levied in a tax district shall not
30 exceed the tax levy limitations established in this subsection.

31 Sec. 5. Section 357J.17, Code 2018, is amended to read as
32 follows:

33 **357J.17 Transition — township tax discontinued.**

34 When the boundary lines of the district include all or a
35 portion of a township and the district has certified a tax

1 levy within the township for the purpose of fire protection
2 service ~~and emergency medical service~~, the township trustees
3 shall no longer levy the tax provided by [section 359.43](#) in that
4 portion of the township provided services by the district.
5 Any indebtedness incurred for the purposes of sections 359.42
6 through 359.45 for a service now provided by the district
7 shall be assumed by the district. Such township shall not
8 be responsible for providing fire protection service ~~and~~
9 ~~emergency medical service~~ as provided in [section 359.42](#) for the
10 portion of the township within the district, and shall have
11 no liability for the method, manner, or means by which the
12 district provides the fire protection service ~~and emergency~~
13 ~~medical service~~.

14 Sec. 6. Section 359.17, subsection 2, Code 2018, is amended
15 to read as follows:

16 2. A board of township trustees shall give prior notice of
17 a meeting to discuss, deliberate, or act upon a matter relating
18 to the budget or a tax levy of the township or relating to
19 the trustees' duty to provide fire protection service ~~and,~~
20 ~~if provided, emergency medical service~~, pursuant to section
21 359.42. The trustees shall give notice of such meeting at
22 least twenty-four hours preceding the commencement of the
23 meeting. The notice shall state the time, date, and place
24 of the meeting and the proposed agenda. The notice shall be
25 provided to the county auditor who shall post the notice in an
26 area of the courthouse where notices to the public are commonly
27 posted.

28 Sec. 7. Section 359.42, Code 2018, is amended to read as
29 follows:

30 **359.42 Township fire protection service, and emergency**
31 **warning system, ~~and emergency medical service~~.**

32 Except as otherwise provided in [section 331.385](#), the
33 trustees of each township shall provide fire protection service
34 for the township, exclusive of any part of the township within
35 a benefited fire district ~~and may provide emergency medical~~

1 ~~service~~. The trustees may purchase, own, rent, or maintain
2 fire protection service ~~or emergency medical service~~ apparatus
3 or equipment ~~or both kinds of apparatus or equipment~~ and
4 provide housing for the apparatus or equipment. The trustees
5 of a township which is located within a county having a
6 population of three hundred thousand or more may also establish
7 and maintain an emergency warning system within the township.
8 The trustees may contract with a public or private agency under
9 chapter 28E for the purpose of providing any service or system
10 required or authorized under [this section](#).

11 Sec. 8. Section 359.43, subsections 1, 2, 3, and 4, Code
12 2018, are amended to read as follows:

13 1. The township trustees may levy an annual tax not
14 exceeding forty and one-half cents per thousand dollars
15 of assessed value of the taxable property in the township,
16 excluding property within a benefited fire district or within
17 the corporate limits of a city, for the purpose of exercising
18 the powers and duties specified in [section 359.42](#). However,
19 in a township having a fire protection service ~~or emergency~~
20 ~~medical service~~ agreement ~~or both service agreements~~ with
21 a special charter city having a paid fire department, the
22 township trustees may levy an annual tax not exceeding
23 fifty-four cents per thousand dollars of the assessed value of
24 the taxable property for the services and system authorized
25 or required under [section 359.42](#) and in a township which is
26 located within a county having a population of three hundred
27 thousand or more, the township trustees may levy an annual
28 tax not exceeding sixty-seven and one-half cents per thousand
29 dollars of assessed value of taxable property for the services
30 and system authorized or required under [section 359.42](#).

31 2. If the levy authorized under [subsection 1](#) is insufficient
32 to provide the services and system authorized or required under
33 [section 359.42](#), the township trustees may levy an additional
34 annual tax not exceeding twenty and one-fourth cents per
35 thousand dollars of assessed value of the taxable property

1 in the township, excluding any property within the corporate
2 limits of a city, to provide the services or system.

3 3. The township trustees may divide the township into tax
4 districts for the purpose of providing the services and system
5 authorized or required under [section 359.42](#) and may levy a
6 different tax rate in each district, but the tax levied in a
7 tax district for the authorized system or required services
8 shall not exceed the tax levy limitations for that township as
9 provided in [this section](#).

10 4. Of the levies authorized under [subsections 1 and 2](#), the
11 township trustees may credit to a reserve account annually
12 an amount not to exceed thirty cents per thousand dollars of
13 the assessed value of the taxable property in the township for
14 the purchase or replacement of supplies and equipment required
15 to carry out the services and system specified under section
16 359.42. Notwithstanding [section 12C.7](#), interest earned on
17 moneys credited to the reserve account shall be credited to the
18 reserve account.

19 Sec. 9. Section 359.49, subsection 2, Code 2018, is amended
20 to read as follows:

21 2. By January 15 of each year, each township fire department
22 in the township shall provide to the board of trustees a
23 proposed budget showing all revenues and all expenses for
24 emergency fire protection services for the next fiscal year.
25 By January 15 of each year, each township fire department,
26 and each municipal fire department providing emergency fire
27 protection services to a township, shall submit to the board of
28 trustees a report detailing emergency fire protection services
29 calls for the prior calendar year for the fire district and a
30 copy of the fire report filed by the fire department with the
31 state fire marshal's office. For purposes of [this subsection](#),
32 "*municipal*" means relating to a city, county, township,
33 benefited fire district, or [chapter 28E](#) agency authorized by
34 law to provide emergency services.

35 Sec. 10. Section 359.49, subsection 8, paragraph a, Code

1 2018, is amended to read as follows:

2 *a.* A township that has entered into an agreement with a
3 municipality to receive fire protection service ~~or emergency~~
4 ~~medical service~~ from the municipality may request that a
5 portion of its taxes be paid directly to the municipality
6 providing the fire protection service ~~or emergency medical~~
7 ~~service~~. Each year, the township must note its request on
8 the budget and must attach a copy of the ~~emergency services~~
9 agreement to each copy of the budget transmitted to the county
10 auditor. The auditor shall direct the county treasurer as
11 to what portion of the township taxes to disburse to the
12 municipality providing the fire protection service ~~or emergency~~
13 ~~medical service~~.

14 Sec. 11. TRANSITION PROVISIONS. This Act requires the board
15 of supervisors of each county to provide emergency medical
16 services to the unincorporated areas of the county that are not
17 otherwise receiving emergency medical services from another
18 governmental entity beginning July 1, 2019. To assist in the
19 transition of emergency medical service providers, all of the
20 real and personal township property used to provide emergency
21 medical service for fiscal years beginning before July 1, 2019,
22 shall be transferred to the county in which the township is
23 located. The county shall also assume all of the outstanding
24 obligations of the township relating to emergency medical
25 service.

26 Sec. 12. IMPLEMENTATION. Section 25B.2, subsection 3,
27 shall not apply to this Act.

28 Sec. 13. EFFECTIVE DATE. Except for the section of this
29 Act enacting transition provisions, this Act takes effect July
30 1, 2019.

31 Sec. 14. APPLICABILITY. This Act applies to property taxes
32 due and payable in fiscal years beginning on or after July 1,
33 2019.

34

EXPLANATION

35 The inclusion of this explanation does not constitute agreement with

1 the explanation's substance by the members of the general assembly.

2 Current Code section 359.42 authorizes but does not require
3 the board of township trustees to provide emergency medical
4 service for the township and to fund such service through
5 imposition of a property tax levy under Code section 359.43.
6 This bill strikes authorization for townships to provide
7 emergency medical services and to levy the property tax for
8 those services beginning July 1, 2019.

9 The bill requires each county to establish an emergency
10 services fund for the deposit of taxes levied for providing
11 emergency medical services under the bill and for the deposit
12 of taxes levied by the county if the county is providing
13 fire protection services under current Code section 331.385.
14 For fiscal years beginning on or after July 1, 2019, the
15 county board of supervisors is required to provide emergency
16 medical services to all unincorporated areas of the county
17 except for those areas within a benefited emergency medical
18 services district established under Code chapter 357F. The
19 board of supervisors is required to create, by ordinance, an
20 emergency medical services commission to assume jurisdiction
21 and management of the provision of emergency medical services
22 under the bill. An emergency medical services commission shall
23 be composed of the sheriff and four public members appointed
24 by the board. The emergency medical services commission is
25 required to develop, adopt, and submit for approval of the
26 board, a comprehensive emergency medical service plan which
27 meets the requirements of Code chapter 147A and rules adopted
28 by the department of public health for the provision of
29 emergency medical services.

30 Using taxes levied under the bill and other funds of the
31 county authorized by law for use in providing emergency
32 medical services, the county or the emergency medical services
33 commission is authorized under the bill to employ emergency
34 medical care providers and other staff, including the cost
35 of salaries, benefits, and other personnel costs, for the

1 provision of emergency medical services, and to purchase,
2 own, rent, or maintain emergency medical service apparatus or
3 equipment and provide housing for the apparatus and equipment.

4 Under the bill, in addition to other funds of the county
5 authorized by law for use in providing emergency medical
6 services, the board of supervisors may levy an annual tax
7 not exceeding 40.5 cents per \$1,000 of assessed value of the
8 taxable property in the county, excluding property within
9 a benefited emergency medical services district or within
10 the corporate limits of a city, for the purpose of providing
11 emergency medical services under the bill. However, if the
12 county has a population of 300,000 or more, the county may levy
13 an annual tax not exceeding 67.5 cents per \$1,000 of assessed
14 value. However, if such levy is insufficient to provide the
15 emergency medical services required under the bill, the board
16 may levy an additional annual tax not exceeding 20.25 cents
17 per \$1,000 of assessed value. Of all such levies imposed by
18 the county, the board may credit to a reserve account annually
19 an amount not to exceed 30 cents per \$1,000 of the assessed
20 value for the purchase or replacement of supplies and equipment
21 required to provide emergency medical services under the bill.
22 The bill authorizes counties to anticipate the collection of
23 taxes authorized in the bill and for such purposes may issue
24 bonds payable only from tax levies on property subject to the
25 levy under the bill.

26 The bill authorizes the board of supervisors to divide the
27 unincorporated area of the county into tax districts for the
28 purpose of providing emergency medical services and levying
29 a different tax rate in each district, but the tax levied
30 in a tax district shall not exceed the tax levy limitations
31 established in the bill.

32 The bill makes other corresponding changes to other
33 provisions of law as the result of the changes to the authority
34 and duties to provide emergency medical services by townships
35 and counties. The bill also requires that in order to assist

1 in the transition of emergency medical service providers from
2 townships to counties, all of the real and personal township
3 property used to provide emergency medical service for fiscal
4 years beginning before July 1, 2019, shall be transferred to
5 the county in which the township is located. The county shall
6 also assume all of the outstanding obligations of the township
7 relating to emergency medical service.

8 The bill may include a state mandate as defined in Code
9 section 25B.3. The bill makes inapplicable Code section 25B.2,
10 subsection 3, which would relieve a political subdivision from
11 complying with a state mandate if funding for the cost of
12 the state mandate is not provided or specified. Therefore,
13 political subdivisions are required to comply with any state
14 mandate included in the bill.

15 Except for the section of the bill enacting transition
16 provisions, the bill takes effect July 1, 2019. The bill
17 applies to property taxes due and payable in fiscal years
18 beginning on or after July 1, 2019.